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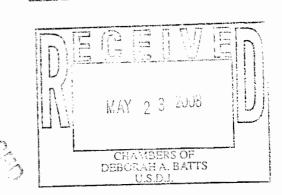
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VIA HAND DELIVERY

May 23, 2008

Honorable Deborah A. Batts United States District Court Judge United States District Courthouse 500 Pearl Street Room 2510 New York, NY 10007



Katherine L. Villanueva

Filed 05/23/2008

RE: Kramer v. Lockwood Pension Services, Inc., et al., Case No. 08-CV-2429-DAB (S.D.N.Y.)

Dear Judge Batts:

We represent Defendant Lincoln Life & Annuity Company of New York ("Lincoln") in the above-referenced matter. On May 7, 2008, plaintiff filed an Amended Complaint. Pursuant to Rule I(E) of Your Honor's Individual Practices, Lincoln hereby respectfully requests that its time to answer, move, or otherwise respond to the Amended Complaint be extended up to and including June 3, 2008. Lincoln's response is currently due May 27, 2008.

No previous requests for extensions have been made by Lincoln, and counsel for plaintiff has consented to the requested extension.

MEMO ENDORSED

Respectfully,

Katherine L. Villanueva

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KLV/elm

cc: Andrew A. Wittenstein, Esq. (via facsimile (212) 223-8391)

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DEBORAH A. BATTS UNITED STATES DISTRICT JUDGE

SO ORDERED

GRANIED

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